

UNITED STATES DISTRICT COURT  
DISTRICT OF NEW JERSEY

UNITED STATES OF AMERICA : Crim. No. 06-  
 :  
 v. :  
 :  
 JOSEPH FOY : 26 U.S.C. § 7201

**INFORMATION**

The defendant having waived in open court prosecution by Indictment, the United States Attorney for the District of New Jersey charges:

COUNT 1

1. At all times relevant to this Information:

(a) Defendant JOSEPH FOY, a resident of Burlington Township, New Jersey, was the elected mayor of Burlington Township, New Jersey.

(b) Defendant JOSEPH FOY was associated with a business known as Electrical Construction Installation Consultants (ECIC), from which defendant JOSEPH FOY and his wife derived substantial income.

(c) Defendant JOSEPH FOY operated a for profit golf tournament advertised as the "ECIC MAYOR'S CUP GOLF TOURNAMENT," ("the golf tournament").

(d) The proceeds from the golf tournament were deposited into defendant JOSEPH FOY's personal bank accounts and used for personal expenses.

(e) Defendant JOSEPH FOY failed to report the money

he derived from the golf tournament as income on his individual income tax returns, thereby causing those tax returns to understate a substantial amount of income.

2. On or about April 15, 2000, defendant JOSEPH FOY prepared and caused to be prepared, signed and caused to be signed, and filed and caused to be filed with the Internal Revenue Service a false and fraudulent joint 1999 U.S. Individual Income Tax Return on behalf of himself and his wife, reporting taxable income for the calendar year 1999 of \$131,516 and a corresponding tax liability of \$42,169.

3. At the time the joint 1999 U.S. Individual Income Tax Return was prepared, signed, and filed with the Internal Revenue Service, defendant JOSEPH FOY then and there well knew and believed that the said tax return failed to disclose and report approximately \$10,391 in taxable income derived from the golf tournament, upon which income an additional tax of approximately \$4,297 was due and owing to the United States.

4. On or about April 15, 2000, in the District of New Jersey, defendant

JOSEPH FOY

did knowingly and wilfully attempt to evade and defeat income tax due and owing to the United States, for the calendar year 1999, by preparing and causing to be prepared, by signing and causing to be signed, and by filing and causing to be filed with the Internal Revenue Service, a false and fraudulent joint 1999 U.S. Individual

Income Tax Return, Form 1040, described in paragraph 2, knowing it to be false and fraudulent as described in paragraph 3.

In violation of Title 26, United States Code, Section 7201.

COUNT 2

1. Paragraphs 1(a) through 1(e) of Count 1 are realleged and incorporated herein.

2. On or about April 15, 2001, defendant JOSEPH FOY prepared and caused to be prepared, signed and caused to be signed, and filed and caused to be filed with the Internal Revenue Service a

false and fraudulent joint 2000 U.S. Individual Income Tax Return on behalf of himself and his wife, reporting taxable income for the calendar year 2000 of \$217,675 and a corresponding tax liability of \$70,396.

3. At the time the joint 2000 U.S. Individual Income Tax Return was prepared, signed, and filed with the Internal Revenue Service, defendant JOSEPH FOY then and there well knew and believed that the said tax return failed to disclose and report approximately \$12,228 in taxable income derived from the golf tournament, upon which income an additional tax of approximately \$4,404 was due and owing to the United States.

4. On or about April 15, 2001, in the District of New Jersey, defendant

JOSEPH FOY

did knowingly and wilfully attempt to evade and defeat income tax due and owing to the United States, for the calendar year 2000, by preparing and causing to be prepared, by signing and causing to be signed, and by filing and causing to be filed with the Internal Revenue Service, a false and fraudulent joint 2000 U.S. Individual Income Tax Return, Form 1040, described in paragraph 2, knowing it to be false and fraudulent as described in paragraph 3.

In violation of Title 26, United States Code, Section 7201.

COUNT 3

1. Paragraphs 1(a) through 1(e) of Count 1 are realleged and incorporated herein.

2. On or about April 15, 2002, defendant JOSEPH FOY prepared and caused to be prepared, signed and caused to be signed, and filed and caused to be filed with the Internal Revenue Service a false and fraudulent joint 2001 U.S. Individual Income Tax Return on behalf of himself and his wife, reporting taxable income for the calendar year 2001 of \$212,779 and a corresponding tax liability of \$64,589.

3. At the time the joint 2001 U.S. Individual Income Tax Return was prepared, signed, and filed with the Internal Revenue Service, defendant JOSEPH FOY then and there well knew and believed that the said tax return failed to disclose and report approximately \$18,966 in taxable income derived from the golf tournament, upon which income an additional tax of approximately \$6,301 was due and owing to the United States.

4. On or about April 15, 2002, in the District of New Jersey, defendant

JOSEPH FOY

did knowingly and wilfully attempt to evade and defeat income tax due and owing to the United States, for the calendar year 2001, by preparing and causing to be prepared, by signing and causing to be signed, and by filing and causing to be filed with the Internal Revenue Service, a false and fraudulent joint 2001 U.S. Individual Income Tax Return, Form 1040, described in paragraph 2, knowing it to be false and fraudulent as described in paragraph 3.

In violation of Title 26, United States Code, Section 7201.

COUNT 4

1. Paragraphs 1(a) through 1(e) of Count 1 are realleged and incorporated herein.

2. On or about April 15, 2003, defendant JOSEPH FOY prepared and caused to be prepared, signed and caused to be signed, and filed and caused to be filed with the Internal Revenue Service a false and fraudulent joint 2002 U.S. Individual Income Tax Return on behalf of himself and his wife, reporting taxable income for the calendar year 2002 of \$359,595 and a corresponding tax liability of \$127,521.

3. At the time the joint 2002 U.S. Individual Income Tax Return was prepared, signed, and filed with the Internal Revenue Service, defendant JOSEPH FOY then and there well knew and believed

that the said tax return failed to disclose and report approximately \$11,359 in taxable income derived from the golf tournament, upon which income an additional tax of approximately \$4,694 was due and owing to the United States.

4. On or about April 15, 2003, in the District of New Jersey, defendant

JOSEPH FOY

did knowingly and wilfully attempt to evade and defeat income tax due and owing to the United States, for the calendar year 2002, by preparing and causing to be prepared, by signing and causing to be signed, and by filing and causing to be filed with the Internal Revenue Service, a false and fraudulent joint 2002 U.S. Individual Income Tax Return, Form 1040, described in paragraph 2, knowing it to be false and fraudulent as described in paragraph 3.

In violation of Title 26, United States Code, Section 7201.

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CHRISTOPHER J. CHRISTIE  
United States Attorney